

SECTION 7

E-SERVICES (E-FILE APPLICATION, PTIN, DA, EAR and TDS)

e-Services - New Products Now Available

e-Services are a suite of web-based products that will allow tax professionals and payers to do business with the IRS electronically. These services are available 24 hours a day, 7 days a week from just about any computer with an Internet connection. New products are now available, including the online e-file application, Preparer's Tax Identification Number (PTIN) application, Electronic Accounts Resolution (EAR), and Disclosure Authorization (DA).

Who can use e-services?

e-Services will not be made available to the general public. Only approved IRS business partners, such as e-filing tax professionals and payers, will be eligible to participate in e-Services.

What are the e-services products?

Currently, the following products are available:

- **Registration**
All tax professionals who wish to use e-services products must register online as individuals to create an electronic account. The registration process is a one-time automated process where the user selects a username, password, and PIN. An on-screen acknowledgement confirms that he/she has successfully completed the initial registration process.
- **Preparer Tax Identification Number (PTIN) Application**
A paid tax professional may choose to use a PTIN, instead of his or her SSN, on returns that are prepared for clients. The PTIN application enables a preparer to apply for and receive online a PTIN or look up a forgotten PTIN. An actual PTIN card can be sent to him/her, if requested.
- **Online e-file Application**
A new e-file application process combines the now obsolete Form 9041, *Application for Electronic/Magnetic Media Filing of Business and Employee Plan Returns*, and Form 8633, *Application to Participate in the IRS e-file Program*, into an integrated application available both online and via paper, using the new [Form 8633](#). The [online e-file application](#) allows the application to be saved in progress and an acknowledgement of completion sent via email. Applications can be maintained and updated electronically and a new delegation of authority feature allows principals or responsible officials of the firm/organization to delegate e-services to their employees.
- **Taxpayer Identification Number (TIN) Matching**
TIN Matching is a pre-filing service offered to payers and/or authorized agents who submit any of six information returns subject to backup withholding (Forms 1099-B, INT, DIV, OID PATR, and MISC). With

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Interactive TIN Matching authorized payers can match up to 25 payee TIN and name combinations against IRS records prior to submitting an information return. Bulk TIN Matching allows payers and/or authorized agents filing any of the six information returns to match up to 100,000 TIN and name combinations. In order to participate in TIN Matching, payers must be listed in the IRS Payer Account File (PAF) database. If your firm has not filed information returns with the IRS in one of the past two tax years, the application will not be available to you at this time.

- **Disclosure Authorization (DA)**
Eligible tax professionals may complete authorization forms, view and modify existing forms, and receive acknowledgement of accepted submissions immediately, all online. Disclosure Authorization allows tax professionals to electronically submit [Form 2848, Power of Attorney and Declaration of Representative](#), and [Form 8821, Tax Information Authorization](#). This e-service expedites processing and issues a real-time acknowledgement of accepted submissions. DA is an incentive product and available to Electronic Return Originators (EROs) who file 100 or more accepted individual returns.
- **Electronic Account Resolution (EAR)**
Electronic Account Resolution allows tax professionals to expedite closure on clients' account problems by electronically sending/receiving account related inquiries. Tax professionals may inquire about individual or business account problems, refunds, installment agreements, missing payments, or notices. Tax professionals must have a power of attorney on file before accessing a client's account. The IRS response will be delivered to an electronic secure mailbox within 72 hours. EAR is an incentive product available to Electronic Return Originators who file 100 or more accepted individual returns.

What's next?

Tax Professionals who are active participants in the IRS e-file program and e-file more than 100 accepted individual income tax returns in a season would be eligible to use the following premium e-service:

Transcript Delivery System (TDS)

Use Transcript Delivery System to request tax return transcripts, account transcripts and a record of account for your individual and business taxpayers. Resolve your client's need for account information quickly in a secure, online session. Tax professionals must have authorization on file with the IRS before accessing a client's account.